DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name; that I believe I am the original, first and sole joint inventor of the subject matter which is claimed and for which a patent is sought on the invention or design entitled Process and Apparatus for Scrubbing Sulfur Dioxide from Flue Gas and Conversion to Fertilizer, the specification of which (check one):

X	is attached hereto; or		
	was filed on		as
Appli	cation Serial No.		_
and w	as amended on	(if	applicable)

that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above; and that I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in 37 C.F.R. § 1.56.

I hereby claim foreign priority benefits under 35 U.S.C. § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

			Priority
		Date	Claimed
Number	Country	$\underline{\mathtt{Filed}}$	(Yes) (No)

NONE

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) listed below and, insofar as the

subject matter of each of the claims of this application is not disclosed in the prior United States application(s) in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in 37 C.F.R. § 1.56 which became available between the filing date of the prior application(s) and the national or PCT international filing date of this application:

Application Serial Number Date Filed

Status

NONE

I hereby appoint:

Scott F. Partridge	Reg.	No.	28,142
Mitchell D. Lukin	Reg.	No.	30,772
G. Alan Witte	Reg.	No.	36,061
Lori D. Stiffler	Reg.	No.	36,939
Roger J. Fulghum	Reg.	No.	39,678
Claude E. Cooke, Jr.	Reg.	No.	34,142
Melissa J. Szanto	Reg.	No.	40,834
Khannan Suntharam	Reg.	No.	45,144
Michael G. Locklar	Reg.	No.	44,878
Michael A. Hawes	Reg.	No.	38,487
William Beard	Reg.	No.	39,903
Ronald Chichester	Reg.	No.	36,765
Paul Katz	Reg.	No.	35,917
Paul Morico	Reg.	No.	35,960
Christopher Buntel	Reg.	No.	44,573
Bruce Slayden	Reg.	No.	33,790

all of the firm of Baker Botts L.L.P., my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith, and to file and

prosecute any international patent applications filed thereon before any international authorities.

Send Correspondence To: Michael Locklar Baker Botts L.L.P. One Shell Plaza 910 Louisiana Houston, Texas 77002-4995

Full name of inventor

Direct Telephone Calls To: Michael Locklar at (713) 229-1581 Atty. Docket No. 069558.102

I declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Inventor's Signature August 3, 2001 2210 LAKE GARDENS DR. KINGWOOD, TX 77339 Date Residence (City, County, State) AMERICAN

Maurice Karras

Citizenship

AS ABOUE Post Office Address

Full name of inventor

Inventor's Signature

Date

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August A. August 2001

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